

FY 2008-09 BUDGET

BUDGET SECTION SUMMARY

Section Title: OCCIDENTAL COUNTY SANITATION DISTRICT

A. Program Description

This budget finances operation, maintenance, and administration of a collection system, a treatment plant, and disposal facilities which serve the Occidental area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 07-08 Adopted	FY 08-09 Requested	Percent Change	FY 07-08 Adopted	FY 08-09 Requested	Percent Change
Operations	\$412,474	\$642,200	55.69%	(\$119,733)	\$280,711	(334.45%)
Bonds #2	147	100	(31.97%)	(1,187)	(1,250)	5.31%
Construction	3,478,227	0	(100.00%)	(201,773)	0	(100.00%)
TOTAL:	\$3,890,848	\$642,300	(83.49%)	(\$322,693)	\$279,461	(186.60%)

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 06-07 Actual	FY 07-08 Budget Estimate	FY 07-08 Revised Estimate	FY 08-09 Projected	Change from FY 07-08 Budget Estimate
Total ESDs	266	266	282	282	6.02%
Total APNs	100	100	100	100	0.00%

E. Summary of Issues and Significant Changes

The requested rate per ESD for FY 08-09 annual service charges is \$1,284, representing a 8.0% increase from FY 07-08. Annual sewer service charge revenue, adjusted for the anticipated number of ESDs and an estimated delinquency factor, is projected to increase from the FY 07-08 budget. This revenue change is due to the rate increase.

The Occidental County Sanitation District (Occidental CSD) treatment plant is designed to treat an average daily dry weather flow of up to 50,000 gallons per day to secondary treatment standards. Each year, between October 1 and May 14, treated wastewater from the Occidental CSD is discharged into Dutch Bill Creek. During the balance of the year, treated wastewater is used for irrigation.

The Occidental County Sanitation District is facing very serious financial and operational difficulties. The treatment plant is in a critical state of disrepair, however, operating revenue and the Occidental CSD's fund balance is inadequate to support required maintenance, repair, or facility improvements. Without near term improvement of the facilities and treatment processes, the Occidental CSD's ability to comply with the conditions of its operating permit remains in doubt.

During FY 97-98, the Occidental CSD was faced with a Civil Lawsuit under the Clean Water Act and Administrative Civil Liability (Order No. 97-75) was officially adopted by the North Coast Regional Water Quality Control Board (Regional Board) in August of 1997 as a result of violations. Increased requirements, as a result of this order, for sampling and chemical usage, as well as substantial legal fees for multiple lawsuits, have impacted the Occidental CSD's operational expenses.

In addition to the requirements specified above, Cease and Desist Order No. 97-74 and Time Schedule Order 97-75 required Occidental CSD and Sonoma County Water Agency (SCWA) to address violations at the treatment facility. In response to the orders, two options to upgrade the treatment and reclamation facilities were evaluated, but later abandoned. Based on input from the Regional Board and from the Occidental community, it was determined that a project that addressed the sanitation needs of both Camp Meeker and Occidental represented the best alternative. In February 2002, the Final Environmental Impact Report (EIR) for a joint Camp Meeker and Occidental CSD project was issued.

Cease an Desist Order No. R1-2003-0020 and time Schedule Order No. R1-2003-0021 were issued in March 2003 and required completion of the project outlined in the EIR in four phases with specific deadlines. Phase I, selecting a governance structure for the new district and submitting a report of waste discharge, was completed by the December 31, 2003 deadline. Phase II included upgrading the existing wastewater treatment plant to tertiary standards and increase the capacity to handle flows from Occidental and Camp Meeker. When Phase II was in the early stages of design, it was determined that the cost of upgrading the treatment plant would be too expensive for the community to afford. The Occidental CSD went back to the Regional Board seeking an extension to the deadlines in order to study further alternatives.

The Regional Board in Cease and Desist Order No. R1-2005-0085 and Time Schedule Order No. R1-2005-0086 extended the delays for completion and interim project and a Capital Improvement Project (CIP) to solve Occidental CSD's regulatory issues. The interim project (an upgrade to the collection system) was completed by December 1, 2007. The CIP, a project to resolve issues at the treatment plant, must be completed by June 30, 2010. There are several interim deadlines related to the completion of an environmental document. Without significant amounts of state and federal funding, construction of the CIP project may be infeasible. This has yet to be determined.

Estimated FY 08-09 revenues do not adequately provide the funding necessary for adequate operation and maintenance at this district because of the small rate-payer base. In the current year, and in recently completed years, the Occidental CSD has had insufficient funds to cover ongoing operational expenses. Charges have been transferred to the Agency's General Fund and have not been recovered from the Occidental CSD.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2008-09 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: OCCIDENTAL CSD - OPERATIONS

Section/Index No: 651109

Sub-Object No. and Title	Adopted 2007-08	Requested 2008-09	Difference	Percent Change
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REVENUES:

TAXES

1001 Flat Charges - CY	\$286,341	\$339,265	\$52,924	18.48%
1061 Flat Charges - PY	800	800	0	0.00%
1120 Penalties / Costs on Taxes	100	100	0	0.00%
Subtotal Taxes	\$287,241	\$340,165	\$52,924	18.42%

USE OF MONEY

1700 Interest on Pooled Cash	\$2,375	\$7,200	\$4,825	203.16%
Subtotal Use of Money	\$2,375	\$7,200	\$4,825	203.16%

CHARGES FOR SERVICES

3400 Sanitation Services	\$22,591	\$14,124	(\$8,467)	(37.48%)
Subtotal Charges for Services	\$22,591	\$14,124	(\$8,467)	(37.48%)

RESIDUAL EQUITY TRANSFER

4880 Ret-Between Entities-BOS	\$220,000	\$0	(\$220,000)	(100.00%)
Subtotal Residual Equity Transfer	\$220,000	\$0	(\$220,000)	(100.00%)

TOTAL REVENUES	\$532,207	\$361,489	(\$170,718)	(32.08%)
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EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$500	\$500	\$0	0.00%
6140 Maintenance - Equipment	10,000	10,000	0	0.00%
6180 Maintenance - Bldgs / Impr	5,000	15,000	10,000	200.00%
6262 Lab Supplies	1,000	1,000	0	0.00%
6512 Testing/Analysis	18,000	18,000	0	0.00%
6522 District Services	2,000	5,000	3,000	150.00%
6523 District Operations	193,000	349,000	156,000	80.83%
6570 Consultant Services	0	18,000	18,000	N/A
6573 Administration Costs	2,200	3,000	800	36.36%
6610 Legal Services	1,000	1,000	0	0.00%
6616 Change of Venue	6,274	0	(6,274)	(100.00%)
6629 Fiscal Accounting Services	2,500	12,000	9,500	380.00%

Sub-Object No. and Title	Adopted 2007-08	Requested 2008-09	Difference	Percent Change
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EXPENDITURES:

SERVICES AND SUPPLIES (Contd.)

6630 Audit / Accounting Services	2,000	12,000	10,000	500.00%
7206 Equipment Usage Charges	22,000	22,000	0	0.00%
7212 Chemicals	40,000	40,000	0	0.00%
7217 State Permits / Fees	2,000	2,000	0	0.00%
7320 Utilities	15,000	15,000	0	0.00%

Subtotal Services and Supplies	\$322,474	\$523,500	\$201,026	62.34%
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OTHER CHARGES

7980 Depreciation	\$88,000	\$116,700	\$28,700	32.61%
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Subtotal Other Charges	\$88,000	\$116,700	\$28,700	32.61%
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APPROPRIATIONS FOR CONT

9000 Approp for Contingencies	\$2,000	\$2,000	\$0	0.00%
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Subtotal Approp for Contingencies	\$2,000	\$2,000	\$0	0.00%
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TOTAL EXPENDITURES	\$412,474	\$642,200	\$229,726	55.69%
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TOTAL NET COST	(\$119,733)	\$280,711	\$400,444	(334.45%)
<i>(Expenditures Minus Revenues)</i>				

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Occidental CSD - Operations

Character Title: Taxes

Character No.: 651109-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 07-08 budget. The rate will increase 8.0% from \$1,189 to \$1,284.

ESDs times annual rate:	271 x \$1,284	\$347,964
Less Estimated Delinquency Factor:	2.5%	(8,699)
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		\$339,265

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This item records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money

Character No.: 651109-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$180,000
Projected Interest Rate	4.00%
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Projected/Planned Interest on Pooled Cash	\$7,200

Character Title: Charges for Services

Character No.: 651109-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 08-09 ESDs, the District will experience an decrease in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$1,189 to \$1,284.

ESDs x Annual Charge	11 x \$1,284	=	\$14,124
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4880 Ret-Between Equity-BOS

This account records revenue from the General Fund to cover expenditures. No funds will be transferred for FY 08-09.

6040 Communications

This account records expenses paid by the District for outside communication and wireless services.

6140 Maintenance - Equipment

This account records the costs for routine maintenance of equipment.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the treatment plant and collection system.

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6512 Testing and Analysis

This account records expenses incurred to comply with all regulatory testing requirements.

6522 District Services

This account records the service and supply type items associated with operations and maintenance of the District's facilities.

6523 District Operations

This account records the cost of labor and overhead associated with operations and maintenance of the District's facilities.

6570 Consultant Services

This account records the costs of services provided by ZSI \$15,000 project 7231-06 and the ARC Flash Study (\$3,000) PJ 7176-03.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required. Due to the uncertainty of continuing ACL related issues, the amount required in this account is extremely difficult to predict.

6629 Fiscal Accounting Services

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to District's accounting. Our recent cost experience indicated that higher costs may be incurred during the forthcoming year.

6630 Audit / Accounting Services

This account represents the cost of accounting and audit services provided by an outside certified public accounting services. Our recent cost experience indicated that higher costs may incurred during the forthcoming year.

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The requested amount is considered necessary to meet the discharge requirements of the District's NPDES permit, as required by the State Water Quality Control Board, as well as to meet requirements imposed by the ACL (including the use of sodium bisulfite and caustic soda).

7217 State Permits / Fees

This account records the cost of District permits related to NPDES, as mandated by the Regional Water Quality Control Board.

7320 Utilities

This account records the cost of utilities such as gas, electricity, and water.

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expensed each year.

9000 Appropriations for Contingencies

This account is normally used to set aside funding for unanticipated expenditures or revenue shortfalls.

FY 2008-09 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Occidental CSD - Operations
Index No.: 651109

DESCRIPTION OF FUND ACTIVITY	Actual FY 06-07	Estimated FY 07-08	Requested FY 08-09
Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting (See Detailed Components Below)	\$105,745	\$131,172	\$313,870
Annual Revenues and Expenditures:			
Revenues - Increase retained earnings	516,973	704,681	361,489
Expenditures - (Decrease) retained earnings	(531,068)	(567,184)	(642,200)
Net Surplus or Deficit - Inc/(Dec) to retained earnings	(14,095)	137,497	(280,711)
Adjustments to Reserves/Encumbrances:			
7980 Depreciation	45,797	45,201	116,700
Post Audit Adjustment Payables	(6,275)	-	-
Net Adjustment - Increase/(Decrease) to Retained Earnings	39,522	45,201	116,700
Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting	\$131,172	\$313,870	\$149,859
Total Increase/(Decrease) in Retained Earnings for Fiscal Year (Difference between Beginning and Ending Balance)	\$25,427	\$182,698	(\$164,011)
<u>Retained Earnings Components at Beginning of FY</u>	<u>7/1/06</u>	<u>7/1/07</u>	
Cash	\$103,162	\$143,008	
Other Receivables	2,574	1,531	
Prepaid Expense	2,296	1,139	
Accounts Payable	(298)	(6,275)	
Due to Other Funds	-	-	
Other Current Liabilities	-	-	
Vouchers Payable	(1,989)	(8,231)	
Total Beginning Retained Earnings	\$105,745	\$131,172	

FY 2008-09 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: OCCIDENTAL CSD - BONDS #2

Section/Index No: 651224

Sub-Object No. and Title	Adopted 2007-08	Requested 2008-09	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$1,310	\$1,310	\$0	0.00%
Subtotal Taxes	\$1,310	\$1,310	\$0	0.00%

USE OF MONEY

1700 Interest on Pooled Cash	\$24	\$40	\$16	66.67%
Subtotal Use of Money	\$24	\$40	\$16	66.67%

TOTAL REVENUES	\$1,334	\$1,350	\$16	1.20%
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EXPENDITURES:

SERVICES AND SUPPLIES

6635 Fiscal Agent Fees	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%

OTHER CHARGES

7920 Interest	\$95	\$48	(\$47)	(49.47%)
Subtotal Other Charges	\$95	\$48	(\$47)	(49.47%)

ADMINISTRATIVE CONTROL ACCOUNT

9200 Ent - Principal	\$1,000	\$1,000	\$0	0.00%
9209 Ent - Principal Clearing	(1,000)	(1,000)	0	0.00%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$147	\$100	(\$47)	(31.97%)
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TOTAL NET COST	(\$1,187)	(\$1,250)	(\$63)	5.31%
<i>(Expenditures Minus Revenues)</i>				

FY 2008-09 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Occidental CSD - Bonds #2

Character Title: Taxes

Character No.: 651224-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

Note:

The FY 08-09 bond payment amount (principal and interest) is \$1,048. A total budget of \$52 is requested to cover Fiscal Agent Fees; therefore, total expenses are not expected to exceed \$1,100. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money

Character No.: 651224-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$1,000
Projected Interest Rate	<u>4.00%</u>
Projected/Planned Interest on Pooled Cash	\$40

Character Title: Services and Supplies

Character No.: 651224-60

6635 Fiscal Agent Fees

This account records fees collected by the County Treasurer for acting as the fiscal agent.

Character Title: Other Charges

Character No.: 651224-75

7920 Interest

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate was established at 5% on \$4,000 of the bonds and 4¾% on \$28,000 of the bonds. Payments began January 1, 1970 and will continue semi-annually until January 1, 2009. The FY 08-09 request is based on the bond amortization schedule prepared at the time the bonds were sold.

9200 Ent - Principal

This account reflects the principal expense for general obligation bonds that were issued in 1969 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2009. The FY 08-09 request is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$32,000
Total FY 77-78 through FY 06-07 Principal Payments:	(30,000)
FY 07-08 Principal Payment:	<u>(1,000)</u>
Outstanding Bond Amount	\$1,000

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2008-09 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Occidental CSD - Bonds #2

Index No.: 651224

DESCRIPTION OF FUND ACTIVITY	Actual FY 06-07	Estimated FY 07-08	Requested FY 08-09
Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings			
Available for Budgeting (See Detailed Components Below)	\$1,641	\$655	(\$306)
Annual Revenues and Expenditures:			
Revenues - Increase retained earnings	181	186	1,350
Expenditures - (Decrease) retained earnings	(167)	(147)	(100)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>14</u>	<u>39</u>	<u>1,250</u>
Adjustments to Reserves/Encumbrances:			
9200 Enterprise Principal	(1,000)	(1,000)	(1,000)
Net Adjustment - Increase/(Decrease) to Retained Earnings	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
Undesignated/Unreserved <u>ENDING</u> Retained Earnings			
Available for Budgeting	\$655	(\$306)	(\$56)
Total Increase/(Decrease) in Retained Earnings for Fiscal Year (Difference between Beginning and Ending Balance)	(\$986)	(\$961)	\$250
<u>Retained Earnings Components at Beginning of FY</u>	<u>7/1/06</u>	<u>7/1/07</u>	
Cash	\$2,641	\$1,655	
Matured Principal Payable	(1,000)	(1,000)	
Total Beginning Retained Earnings	<u>\$1,641</u>	<u>\$655</u>	

FY 2008-09 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: OCCIDENTAL CSD - CONSTRUCTION

Section/Index No: 651505

Sub-Object No. and Title	Adopted 2007-08	Requested 2008-09	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$0	\$0	\$0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$1,635,000	\$0	(\$1,635,000)	(100.00%)
4303 State Grant	1,645,000	0	(1,645,000)	(100.00%)
4304 Federal Grants	0	0	0	N/A
Subtotal Miscellaneous Revenue	\$3,280,000	\$0	(\$3,280,000)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
4200 ENT - LTD Proceeds	\$0	\$0	\$0	N/A
4209 ENT - LTD Proceeds - Clearing	0	0	0	N/A
Subtotal Admin. Control Account	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>RESIDUAL EQUITY TRANSFER</u>				
4880 Ret-Between Entities-BOS	\$400,000	\$0	(\$400,000)	(100.00%)
Subtotal Residual Equity Transfer	\$400,000	\$0	(\$400,000)	(100.00%)
TOTAL REVENUES	\$3,680,000	\$0	(\$3,680,000)	(100.00%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
8010 Contribution Non-Co Govt	\$1,383,227	\$0	(\$1,383,227)	(100.00%)
Subtotal Other Charges	\$1,383,227	\$0	(\$1,383,227)	(100.00%)
<u>FIXED ASSETS</u>				
8510 Building / Improvement	\$2,095,000	\$0	(\$2,095,000)	(100.00%)
9142 Capital Replacement Program	0	0	\$0	N/A
Subtotal Fixed Assets	\$2,095,000	\$0	(\$2,095,000)	(100.00%)
TOTAL EXPENDITURES	\$3,478,227	\$0	(\$3,478,227)	(100.00%)
TOTAL NET COST	(\$201,773)	\$0	\$201,773	(100.00%)
<i>(Expenditures Minus Revenues)</i>				

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Occidental CSD - Construction

Character Title: Use of Money

Character No.: 651505-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$0
Projected Interest Rate	4.00%
Projected/Planned Interest on Pooled Cash	\$0

Character Title: Miscellaneous Revenue

Character No.: 651505-40

4303 State Grants

No State Grants are anticipated for FY 08-09.

4304 Federal Grants

No Federal Grants are anticipated for FY 08-09.

Character Title: Administrative Control Account

Character No.: 651505-42

4200 ENT-LTD Proceeds

No long term proceeds are anticipated for FY 08-09.

4209 ENT-LTD Proceeds - Clearing

This is the clearing account for sub-object 4200.

Character Title: Other Financing Sources

Character No.: 651505-46

4625 OT - W/in Special Dist - BOS

There will be no transfer of cash from the Operation Fund to the Construction Fund to finance the Capital Replacement Program for FY 08-09.

Character Title: Fixed Assets

Character No.: 651505-85

8510 Buildings / Improvements

This account is used for expenses associated with facility upgrades or expansion of the wastewater treatment or collection system. Recent expenses in this account were the result of preliminary engineering work and environmental studies required as a result of an Administrative Civil Liability issued by the North Coast Regional Water Quality Control Board. No projects have been budgeted for FY 08-09.

9142 Capital Replacement Program

This account normally reflects expenses associated with replacement of treatment facilities and the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair helps to bring the facilities up to current sanitation standards and extends the life of the sanitation infrastructure; however, due to funding shortfalls, no capital replacement projects are planned for the forthcoming year.

FY 2008-09 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Occidental CSD - Construction

Index No.: 651505

DESCRIPTION OF FUND ACTIVITY	Actual FY 06-07	Estimated FY 07-08	Requested FY 08-09
Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings			
Available for Budgeting (See Detailed Components Below)	(\$28,246)	(\$149,822)	\$54,339
Annual Revenues and Expenditures:			
Revenues - Increase retained earnings	203,327	3,682,388	-
Expenditures - (Decrease) retained earnings	(275,891)	(3,527,122)	-
Net Surplus or Deficit - Inc/(Dec) to retained earnings	<u>(72,564)</u>	<u>155,266</u>	<u>-</u>
Adjustments to Reserves/Encumbrances:			
4210 Advances	-	-	-
4200 Long Term Debt Proceeds	-	-	-
Change in Encumbrances	(48,895)	48,895	-
Capitalized Interest	<u>(117)</u>	<u>-</u>	<u>-</u>
Net Adjustment - Increase/(Decrease) to Retained Earnings	<u>(49,012)</u>	<u>48,895</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Retained Earnings			
Available for Budgeting	(\$149,822)	\$54,339	\$54,339
Total Increase/(Decrease) in Retained Earnings for Fiscal Year (Difference between Beginning and Ending Balance)	(\$121,576)	\$204,161	\$0
<u>Retained Earnings Components at Beginning of FY</u>	<u>7/1/06</u>	<u>7/1/07</u>	
Cash	(\$28,246)	(\$99,430)	
Vouchers Payable	-	(1,497)	
Encumbrances	-	(48,895)	
Total Beginning Retained Earnings	(\$28,246)	(\$149,822)	